consumer or where the purchased goods are to be shipped, said at least one tax register forwarding said transaction data and use tax data to one of the state agency and a credit card processing company for processing;

a first computer and corresponding first memory disposed at the state agency, the first computer and memory for receiving and storing the forwarded use tax data from one of the credit card processing company and a merchant at the retailer location; and

a first communication link connecting at least one of

(i) the tax register at the retailer location and (ii) the credit

card processing company, to the first computer and memory at the

state agency, said first communication link for permitting the

tax register or credit card processing company to [directly or

indirectly] forward the use tax data to said first computer and

memory whereby the tax data from the retailer is automatically

forwarded to the state agency and stored in the first memory in

order to help enforce tax laws and prevent consumers or merchants

from avoiding the payment of use tax.